

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 3702 - SB 3670**

February 26, 2010

**SUMMARY OF BILL:** Deletes and rewrites state law that control challenges to the collection of state taxes which are collected or administered by the Commissioner of Revenue and those which control challenges for the collection of county and municipal taxes.

**ESTIMATED FISCAL IMPACT:**

**State Revenue – Net Impact – Not Significant**  
**State Expenditures – Net Impact – Not Significant**

**Local Revenue – Net Impact – Not Significant**  
**Local Expenditures – Net Impact – Not Significant**

**Assumptions:**

- According to the Department of Revenue, this bill clarifies current law and there is no fiscal impact on state or local government revenue or expenditures.
- Based on information received from the Administrative Office of the Courts, the Office of the Comptroller, and the Department of the Treasury, any net change to state or local government revenue or expenditures is considered not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

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